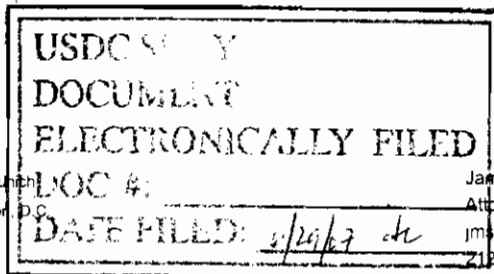


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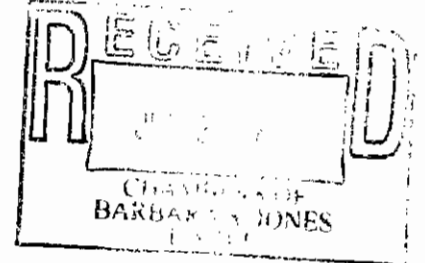


James M. Sullivan
Attorney at Law
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June 22, 2007

BY HAND

Honorable Barbara S. Jones
United States District Judge
United States District Court for the Southern District of New York
500 Pearl Street, Room 620
New York, New York 10007



Re: In re Dana Corporation, et al., Bankruptcy Case No. 06-10354; Parker-Hannifin Corporation v. Dana Corporation et al., Civ. Act. No. 07-5660-BSJ

Dear Judge Jones:

McDermott Will & Emery LLP ("McDermott") represents Parker-Hannifin Corporation ("Parker Hannifin") in the above-referenced Civil Action. Parker-Hannifin appealed the entry of a Bankruptcy Court order, dated April 25, 2007 (the "Order"), valuing all reclamation claims against Dana Corporation ("Dana"), the Appellee, at \$0. In addition to Parker-Hannifin, McDermott also represents The Timken Company, Timken U.S. Corp., Toyotetsu America, Inc., and Toyotetsu Mid America, LLC (collectively with Parker-Hannifin, the "Appellants") in a similar appeal pending before the Honorable Victor Marrero (Civil Action No. 07-5659). Upon information and belief, several other appeals of the Order have been filed by other entities with reclamation claims against Dana.

This letter responds to the letter from Dana's counsel to your Honor dated June 20, 2007 seeking transfer of all pending appeals of the Order (the "Appeals") to the Honorable Paul A. Crotty. The Appellants agree that it is in the best interest of all parties to have all of the Appeals pending before a single District Judge and, therefore, have no objection if all such Appeals are transferred to Judge Crotty.

The Appellants' opening briefs are due on July 2, 2007. The Appellants respectfully request that the deadline by which their opening briefs are due be extended until Friday, August 31, 2007 pending the transfer of these cases and to allow the Appellants to continue negotiations concerning potential settlement of their claims. The Appellants have conferred with Dana's counsel and Dana agrees that an extension of the briefing schedule would be appropriate.

Application GRANTED

SO ORDERED

Dated: 6/25/07

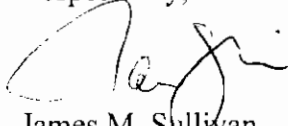
BARBARA S. JONES
U.S.D.J.

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Honorable Barbara S. Jones
June 22, 2007
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Respectfully,



James M. Sullivan

Cc: Honorable Victor Marrero, United States District Judge (By Hand)
Honorable Paul A. Crotty, United States District Judge (By Hand)
Robert J. Feinstein, Esq., Counsel to Dana (By Fax: 212-561-7777)
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Stuart A. Krause, Esq., Counsel for TAI (By Fax: 212-753-0396)
Robert Beau Leonard, Esq., Counsel to Berlin Metals (By Fax: 516-240-8925)